

California Resident Income Tax Return 2002

FORM

540

Fiscal year filers only: Enter month of year end: month _____ year 2003.

Step 1

Place
label here
or printName
and
Address

| | | | |
|--|---------|-----------|----------|
| Your first name | Initial | Last name | PBA Code |
| If joint return, spouse's first name | | | |
| Initial | | | |
| Last name | | | |
| Present home address — number and street, PO Box, or rural route | | | |
| Apt. no. | | | |
| PMB no. | | | |
| City, town, or post office | | | |
| State | | | |
| ZIP Code | | | |

P
AC
A
R
RP

Step 1a

SSN

| | |
|-----------------------------|---------------------------------|
| Your social security number | Spouse's social security number |
| | |

IMPORTANT:
Your social security number
is required.

Step 2

Filing Status

Fill in only one.

- 1 ☐ Single
2 ☐ Married filing jointly (even if only one spouse had income)
3 ☐ Married filing separately. Enter spouse's social security number above and full name here _____
4 ☐ Head of household (with qualifying person). STOP. See instructions.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died _____.

Step 3

Exemptions

- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ● 6 ☐
- For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.
- 7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions 7 ☐ X \$80 = \$ _____
- 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 ☐ X \$80 = \$ _____
- 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ● 9 ☐ X \$80 = \$ _____
- 10 **Dependents:** Enter name and relationship. **Do not include yourself or your spouse.**

_____ Total dependent exemptions ● 10 ☐ X \$251 = \$ _____
- 11 Add line 7 through line 10. This is your total exemption amount 11 \$ _____

Step 4

**Taxable
Income**Attach check or
money order here.

- 12 State wages from your Form(s) W-2, box 16 ● 12 _____
- 13 Enter federal adjusted gross income from Form 1040, line 35; Form 1040A, line 21; Form 1040EZ, line 4; or TeleFile Tax Record, line 1 13 _____
- 14 California adjustments — subtractions. Enter the amount from Schedule CA (540), line 35, column B ● 14 _____
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 _____
- 16 California adjustments — additions. Enter the amount from Schedule CA (540), line 35, column C ● 16 _____
- 17 California adjusted gross income. Combine line 15 and line 16 ● 17 _____
- 18 Enter the larger of:

| | | |
|---|---|---|
| { | Your California itemized deductions from Schedule CA (540), line 41; OR | } |
| | Your California standard deduction shown below for your filing status: | |
| | • Single or Married filing separately \$3,004 | |
| | • Married filing jointly, Head of household, or Qualifying widow(er) \$6,008 | |
| | If the circle on line 6 is filled in, STOP. See instructions ● 18 _____ | |
- 19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- 19 _____

Step 5

TaxAttach copy of your
Form(s) W-2, and
W-2G. Also, attach
any Form(s) 1099
showing California
tax withheld.

- 20 Tax. Fill in circle if from: ☐ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803 ● 20 _____
Caution: If under age 14 and you have more than \$1,500 of investment income, read the line 20 instructions to see if you must attach form FTB 3800.
- 21 Exemption credits. If your federal AGI is more than \$132,793, see instructions. Otherwise, enter the amount from line 11 21 _____
- 22 Subtract line 21 from line 20. If less than zero, enter -0- 22 _____
- 23 Tax. Fill in circle if from: ☐ Schedule G-1, Tax on Lump-Sum Distributions
☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts ● 23 _____
- 24 Add line 22 and line 23. Continue to Side 2 24 _____

Your name _____ Your SSN: _____

Step 6

Special Credits and Nonrefundable Renter's Credit

25 Amount from Side 1, line 24 25
28 Enter credit name _____ code no _____ and amount 28
29 Enter credit name _____ code no _____ and amount 29
30 To claim more than two credits, see instructions 30
31 Nonrefundable renter's credit. See instructions for "Step 6" 31
33 Add line 28 through line 31. These are your total credits 33
34 Subtract line 33 from line 25. If less than zero, enter -0- 34

Step 7

Other Taxes

35 Alternative minimum tax. Attach Schedule P (540) 35
36 Other taxes and credit recapture. See instructions 36
37 Add line 34 through line 36. This is your total tax 37

Step 8

Payments

38 California income tax withheld. See instructions 38
39 2002 CA estimated tax and other payments. See instructions 39
41 Excess SDI. See instructions 41
Child and Dependent Care Expenses Credit. See instructions; attach form FTB 3506

42 43
44 45

Step 9

Overpaid Tax or Tax Due

46 Add line 38, line 39, line 41, and line 45. These are your total payments 46
47 Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46 47
48 Amount of line 47 you want applied to your 2003 estimated tax 48
49 Overpaid tax available this year. Subtract line 48 from line 47 49
50 Tax due. If line 46 is less than line 37, subtract line 46 from line 37 50

Step 10

Contributions

| | | | |
|---|----|---|----|
| CA Seniors Special Fund. See instructions 51 | 00 | CA Breast Cancer Research Fund .. 56 | 00 |
| Alzheimer's Disease/Related Disorders Fund 52 | 00 | CA Firefighters' Memorial Fund ... 57 | 00 |
| CA Fund for Senior Citizens 53 | 00 | Emergency Food Assistance Program Fund 58 | 00 |
| Rare and Endangered Species Preservation Program 54 | 00 | CA Peace Officer Memorial Foundation Fund 59 | 00 |
| State Children's Trust Fund for the Prevention of Child Abuse 55 | 00 | Lupus Foundation of America, California Chapters Fund 60 | 00 |
| | | Asthma and Lung Disease Research Fund 61 | 00 |
| 64 Add line 51 through line 61. These are your total contributions 64 | | | |

Step 11

Refund or Amount You Owe

65 REFUND OR NO AMOUNT DUE. Subtract line 64 from line 49. Mail to:
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002 65
66 AMOUNT YOU OWE. Add line 50 and line 64. See instructions. Mail to:
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 66

Step 12

Interest and Penalties

67 Interest, late return penalties, and late payment penalties 67
68 Underpayment of estimated tax. Fill in circle: ☐ FTB 5805 attached ☐ FTB 5805F attached 68
69 Total amount due. See instructions 69
70 If you do not need California income tax forms mailed to you next year, fill in the circle 70 ☐

Step 13

Direct Deposit (Refund Only)

Do not attach a voided check or a deposit slip. See instructions
Fill in the boxes to have your refund directly deposited. Routing number
Account Type: Checking ☐ Savings ☐ Account number
.....

Sign Here

It is unlawful to forge a spouse's signature.

Joint return? See instructions.

IMPORTANT: See Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 3
Your signature _____ Daytime phone number (optional) () +
X _____
Spouse's signature (if filing jointly, both must sign) _____
X _____
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) _____ Date + + + +
Paid preparer's SSN/PTIN
Firm's name (or yours if self-employed) _____ Firm's address _____ FEIN
